RECORDATION NO. 23921-C

ALVORD AND ALVORD

ATTORNEYS AT LAW 1600 K STREET, NW SUITE 200

Washington, D.C. 20006-2973

(202) 393-2266 FAX (202) 393-2156 MAR 2 9 102

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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

March 29, 2002

ELIAS C. ALVORD (1942)

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Assignment Regarding Equipment Schedule 01 to Master Lease Agreement, dated as of March 29, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement which is being filed with the Board under Recordation Number 2392 [...]

The names and addresses of the parties to the enclosed document are:

Assignor:

Key Equipment Finance

(a division of Key Corporate Capital, Inc.)

66 South Pearl Street

P.O. Box 1865

Albany, New York 12201-1865

Assignee:

PNC Leasing, LLC Two PNC Plaza 620 Liberty Avenue

Pittsburgh, Pennsylvania 15265

Mr. Vernon A. Williams March 29, 2002 Page 2

A description of the railroad equipment covered by the enclosed document is:

Two hundred and twenty-nine (229) aluminum rotary dump high gondola railcars: within the series EGSX 950001 - EGSX 950231, excluding EGSX 950112 and EGSX 950118.

A short summary of the document to appear in the index is:

Memorandum of Lease Assignment Regarding Equipment Schedule 01 to Master Lease Agreement.

Also enclosed is a check in the amount of \$28.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

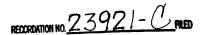
Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

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RWA/anm Enclosures



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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE ASSIGNMENT REGARDING EQUIPMENT SCHEDULE 01 TO MASTER EQUIPMENT LEASE AGREEMENT

Both dated as of March 29, 2002,

between

KEY EQUIPMENT FINANCE, A DIVISION OF KEY CORPORATE CAPITAL INC., Assignor

and

PNC Leasing, LLC Assignee

Filed with the Surface Transportation Board pursuant to
49 U.S.C. § 11301 on March ___, 2002, at _____.M

Recordation Number _____.

Memorandum of Lease Assignment

This Assignment of Lease Agreement is made effective as of March 29, 2002, by Key Equipment Finance, a Division of Key Corporate Capital Inc. ("Assignor"), a Michigan corporation, having an address at 66 South Pearl Street, 8th Floor, Albany, New York, 12207, to PNC Leasing, LLC, Two PNC Plaza, 13th floor, 620 Liberty Avenue, Pittsburgh, Pennsylvania 15222 ("Assignee"), of the Lessor's interest under the Lease described below:

WITNESSETH:

- 1. Assignor assigned its interest in Equipment Schedule No. 01 under the Lease to Assignee on March 29, 2002, pursuant to Specification dated March 29, 2002, attached hereto as Exhibit 1, to Master Assignment Agreement dated December 28, 1999.
- 2. All of Assignor's right, title and interest in and to the Lease and its proceeds has been assigned to Assignee.

IN WITNESS WHEREOF, the Lessor hereto has caused this instrument to be signed and sealed by its corporate officer as of the date and year first above written.

Assignor		
KEY EQUIPMENT/FINANCE, A DIVISION	OF KEY CORPORATE CAPITAL	INC.
By: Later More		
Name: Michael 4- WOOD		
Title: REGIONAL BUSINESS UNIT MEK.	•	
Assignee:		
	RECORDATION NO. <u>239</u> 2	21-C
PNC Leasing, LLC	RECORDATION NO. <u>2.3.72</u>	
D _V	MAR 2 9 02	3-16PM
Name:	Pour Z / 1/2	• , •
By:	SURFACE TRANSPU	KHATTON BOARD
STATE OF NEW YORK)		
) ss.		
) ss. COUNTYOF ALBANY)		
On this 28 th day of March, 2002, before me	a a Notary Public in and for the S	tate of
New York, personally appeared Michael	EL A. West ner	sonally
known to me (or proved to me on the basis of s		
executed this instrument, on oath stated th		
instrument, and acknowledged it as the		

Memorandum of Lease Assignment

This Assignment of Lease Agreement is made effective as of March 29, 2002, by Key Equipment Finance, a Division of Key Corporate Capital Inc. ("Assignor"), a Michigan corporation, having an address at 66 South Pearl Street, 8th Floor, Albany, New York, 12207, to PNC Leasing, LLC, Two PNC Plaza, 13th floor, 620 Liberty Avenue, Pittsburgh, Pennsylvania 15222 ("Assignee"), of the Lessor's interest under the Lease described below:

WITNESSETH:

- 1. Assignor assigned its interest in Equipment Schedule No. 01 under the Lease to Assignee on March 29, 2002, pursuant to Specification dated March 29, 2002, attached hereto as Exhibit 1, to Master Assignment Agreement dated December 28, 1999.
- 2. All of Assignor's right, title and interest in and to the Lease and its proceeds has been assigned to Assignee.

IN WITNESS WHEREOF, the Lessor hereto has caused this instrument to be signed and sealed by its corporate officer as of the date and year first above written.

Assignor:

KEY EQUIPMENT FINANCE, A DIVISION OF KEY CORPORATE CAPITAL INC.
By:
Name:
Title:
Assignee:
PNC Leasing, LLC
By: Aluer
Name John McErery
Title: Member Manager
STATE OF NEW YORK)
COUNTYOF ALBANY) ss.
On this day of March, 2002, before me, a Notary Public in and for the State of New York, personally appeared, personally
known to me (or proved to me on the basis of satisfactory evidence) to be the persor

of Key Equipment Finance, a Division of Key Corporate Capital Inc. to be the free and voluntary act and deed of said corporation for the uses and purposes mentioned in the instrument.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year first above written.

James M Kresge	
NOTARY PUBLIC in and for the State of New York, My appointment expires	residing at Choes M
My appointment expires 4/1/02	JAMES M. KRESGE
Print Name Lomes M. Kresse	Notary Public, State of New York No. 01KR505845
	Qualified in Albany County
	Commission Expires April 1, 2002
STATE OF PENNSYLVANIA)	
) ss.	
) ss. COUNTYOF)	
On this day of March, 2002, before me, a No	tary Public in and for the State of
Pennsylvania, personally appeared	, personally
known to me (or proved to me on the basis of satisfact	ory evidence) to be the person who
executed this instrument, on oath stated that he/si	hewas authorized to execute the
instrument, and acknowledged it as the	
	he free and voluntary act and deed
of said corporation for the uses and purposes mentione	
IN WITNESS WHEREOF, I have hereunto set my han	d and official seal the day and year
first above written.	, ,
NOTARY PUBLIC in and for the State of Pennsylvani	a, residing at
My appointment expires	
Print Name	

who executed th	nis instrument, or	n oath stated that	he/shewas a		execute the
instrument,	and	acknowledged	it	*	the
Division of Key said corporation	Corporate Capi for the uses and	tal Inc. to be the purposes mention	free and vo	oluntary act	Finance, a and deed of
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Notarial Seaf
Shirley A. Thomas, Notary Public
Plusburgh, Allegheny County
My Commission Expires June 12, 2004
Liomber, Pennsylvenia Association of Notarius

Schedule 1

EQUIPMENT DESCRIPTION

<u>Lease</u>: Equipment Schedule No 01 dated as of March 29, 2002, to Master Equipment Lease Agreement Dated as of March 29, 2002.

<u>Lessor</u>: KEY EQUIPMENT FINANCE, A DIVISION OF KEY CORPORATE CAPITAL INC.

<u>Lessee</u>: ENTERGY GULF STATES, INC.

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 3/29/02 Robert W. Alvord